

CERTIFICATE - City of Burden, Kansas 2016 Budget

To the Clerk of Cowley, State of Kansas
We, the undersigned officers of
City of Burden

certify that: 1) the hearing mentioned in the attached publication was held;
2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2016; and 3) the Amount(s)
of 2015 Ad Valorem Tax are within statutory limitations for the 2016 Budget.

Table of Contents:	K.S.A.	Page No.	2016 Adopted Budget		County Clerk's Use Only
			Expenditures	Amount of 2015 Ad Valorem Tax	
Computation to Det. Limit for 2016		2	0	0	
MVT, RVT, 16/20M Tax Allocation		3	0	0	
Schedule of Transfers		4	0	0	
Statement of Indebtedness		5	0	0	
Statement of Lease Purchases		6	0	0	
General Fund	12-101a	7	254,892	127,853	89,140
SPECIAL HIGHWAY FUND		8	21,040	0	
BONDS AND INTEREST	10-113	9	12,812	0	
WATER FUND		10	269,689	0	
SEWER FUND		11	45,656	0	
TRASH FUND		12	45,797	0	
WATER RESERVE FUND		13	28,500	0	
SEWER RESERVE FUND		14	13,355	0	
PARK EQUIP RESERVE FUND	12-1,117	15	0	0	
EQUIPMENT RESERVE	12-1,117	16	0	0	
TRAIL GRANT FUND		17	0	0	
Total			691,741	127,853	
Hearing Notice/Budget Summary		18			
Publication					
Charters/Election Questions					

Final Assessed Valuation

State Use Only:

Received _____

Reviewed by _____

Follow-up: Yes ___ No ___

Assisted by:

Steve Seawall
Custom Micro Works
14850 NW 94th Road
Topeka, KS 66618

Attest: Oct 21 2015 (If not assisted so state)

County Clerk

1,434,296
Sherris J. Conklin
Duane J. Dinger
Marion L. Ford
Governing Body
Roger Dabbs

List any resolution setting a fund levy limit:

Computation to Determine Limit for 2016 Budget

	Amount of Levy
1. Total tax levy amount in 2015 budget	122,103
2. Debt service levy in 2015 budget	0
3. Tax levy excluding debt service (1 - 2)	122,103
2015 Valuation Info. for Valuation Adjustments:	
4. New Improvements for 2015	8,504
5. Increase in personal property for 2015	
5a. Personal property 2015	11,599
5b. Personal property 2014	13,755
5c. Increase in personal property (5a - 5b) If 5c is negative, enter a zero	0
6. Valuation of annexed territory for 2015	
6a. Real estate	0
6b. State assessed	0
6c. New improvements	0
6d. Total adjustment (6a + 6b - 6c)	0
7. Valuation of property changed in use during 2015	34,806
8. Total valuation adjustment (4 + 5c + 6d + 7)	43,310
9. Total estimated valuation July 1, 2015	1,436,292
10. Total valuation less valuation adjustment (9 - 8)	1,392,982
11. Factor for increase (8 divided by 10)	.03109
12. Amount of increase (11 times 3)	3,796
13. Maximum tax levy, excluding debt service, prior to CPI adjustment (3 + 12)	125,899
14. Debt service levy in this 2016 budget	0
15. Tax levy, including debt service, prior to CPI adjustment (13 + 14)	125,899
16. Consumer Price Index for all urban consumers for calendar year 2014	1.6000 %
17. Consumer Price Index adjustment (3 times 16)	1,954
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 + 17)	127,853

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount on line 18, you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Allocation of Motor Vehicle Tax, Rec Vehicle Tax, 16/20M Vehicle Tax, Com Vehicle Tax and Watercraft Tax

2015 Budgeted Fund	Tax Levy Amount in 2015 Budget	Allocation for Year 2016				
		MVT	RVT	16/20M Veh Tax	Commercial Veh Tax	Watercraft Veh Tax
General Fund	122,103	21,089	312	286	74	49
	122,103	21,089	312	286	74	49

Schedule of Transfers

Year	Fund Transferred From:	Funds Transferred To:	Amount	Statutory Authority
2014	General Fund	EQUIPMENT RESERVE	6,000	KSA 12-1,117
2014	WATER FUND	General Fund	10,000	KSA 12-825d
2014	WATER FUND	BONDS AND INTEREST	12,812	KSA 12-825d
2014	WATER FUND	WATER RESERVE FUND	6,000	KSA 12-825d
2014	SEWER FUND	SEWER RESERVE FUND	6,000	KSA 12-631o
			<u>40,812</u>	
2015	General Fund	EQUIPMENT RESERVE	6,000	KSA 12-1,117
2015	WATER FUND	BONDS AND INTEREST	12,811	KSA 12-825d
2015	WATER FUND	WATER RESERVE FUND	6,000	KSA 12-825d
2015	SEWER FUND	SEWER RESERVE FUND	6,000	KSA 12-631o
			<u>30,811</u>	
2016	General Fund	EQUIPMENT RESERVE	6,000	KSA 12-1,117
2016	WATER FUND	BONDS AND INTEREST	12,812	KSA 12-825d
2016	WATER FUND	WATER RESERVE FUND	6,000	KSA 12-825d
2016	SEWER FUND	SEWER RESERVE FUND	6,000	KSA 12-631o
			<u>30,812</u>	

Statement of Indebtedness

Issue Date	Retire Date	Interest Rate	Amount of Bonds Issued	Amount Outstanding 1-1-2015	Due Date Interest/Principal	Amount Due 2015		Amount Due 2016	
						Interest	Principal	Interest	Principal
Gen Obl Bonds									
Series A&B Water System					06/18				
06/02	06/42	4.5	237,100	213,172	06/18	9,055	3,756	8,886	3,926
				<u>213,172</u>		<u>9,055</u>	<u>3,756</u>	<u>8,886</u>	<u>3,926</u>

Statement of Lease Purchases and Certificates of Participation

				Total Amount Financed (Beg Prin)	Principal Balance 1-1-2015	Payments Due 2015	Payments Due 2016
	Date of Contract	Term of Contract (Months)	Interest Rate				
<hr/>							
Lease Purchase							
<hr/>							
MX2615 Sharp Copier	03/15	63		4,977	4,977	711	948
					<hr/>	<hr/>	<hr/>
					4,977	711	948
					<hr/>	<hr/>	<hr/>

		Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1		6,253	4,706	15,829
Cancelled Prior Year Encumbrances		0		
Receipts				
Ad Valorem Tax		110,335	126,103	0
Motor Vehicle Tax		20,825	22,038	21,089
Rec Vehicle Tax		312	323	312
16/20M Vehicle Tax		214	260	286
Commercial Vehicle Tax		0	0	74
Watercraft Tax		0	0	49
Delinquent Tax		5,569	3,750	0
Local Sales Tax		27,323	30,000	30,000
Utility Franchises		52,989	48,000	48,000
Licenses and Permits		1,366	1,500	1,500
Swimming Pool		2,769	3,500	2,000
Court Fines and Fees		1,263	500	2,000
Interest Income		215	300	300
Utility Sales Tax		565	0	0
Gifts and Donations		1,379	500	500
Refund/Reim. Expenses		4,142	16,500	5,000
Transfer from Water		10,000	0	0
Miscellaneous		505	300	100
Total Receipts		239,771	253,574	111,210
Resources Available		246,024	258,280	127,039
Expenditures				
General Government	Personal Services	51,977	70,000	63,000
	Contractual Services	66,701	55,000	57,750
	Materials and Supplies	5,701	10,000	10,500
	Capital Outlay	3,606	9,000	3,879
	Lease-Purchase Payments	0	711	948
	Remittance	1,991	2,000	2,100
		129,976	146,711	138,177
Police	Personal Services	51,673	45,000	60,000
	Contractual Services	3,450	1,300	2,000
	Materials and Supplies	3,729	3,500	5,000
	Capital Outlay	0	100	500
		58,852	49,900	67,500
Streets	Contractual Services	16,233	13,000	13,000
	Materials and Supplies	3,867	3,000	5,000
		20,100	16,000	18,000
Parks and Recreation	Contractual Services	1,922	1,600	1,500
	Materials and Supplies	943	200	1,000
	Refunds/Reim. Expense	3,458	0	0
		6,323	1,800	2,500
Swimming Pool	Personal Services	14,220	17,000	18,000
	Contractual Services	2,525	1,000	1,000
	Materials and Supplies	3,187	4,000	3,675
	Capital Outlay	95	0	0
	Refunds/Reim. Expense	40	40	40
		20,067	22,040	22,715
Transfers Out	Transfer to Cap Eq Res	6,000	6,000	6,000
		6,000	6,000	6,000

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Total Expenditures	241,318	242,451	254,892
Unencumbered Cash Balance, Dec. 31	4,706	15,829	xxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			254,892
Tax Required			127,853
Delinquency Computation			0
Amount of 2015 Ad Valorem Tax			127,853

City of Burden
SPECIAL HIGHWAY FUND

State of Kansas
2016 Budget Form

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	5,756	5,724	5,000
Cancelled Prior Year Encumbrances	0		
Receipts			
State Motor Fuels Tax	13,874	13,780	13,920
County Motor Fuels Tax	2,262	2,070	2,120
Total Receipts	16,136	15,850	16,040
Resources Available	21,892	21,574	21,040
Expenditures			
Streets			
Contractual Services	400	2,000	2,000
Materials and Supplies	15,768	14,574	19,040
	16,168	16,574	21,040
Total Expenditures	16,168	16,574	21,040
Unencumbered Cash Balance, Dec. 31	5,724	5,000	0

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	0	0	0
Cancelled Prior Year Encumbrances	0		
Receipts			
Transfer from Water	12,812	12,811	12,812
Total Receipts	12,812	12,811	12,812
Resources Available	12,812	12,811	12,812
Expenditures			
Debt Service			
GO Bond Principal	3,595	3,756	3,926
GO Bond Interest	9,217	9,055	8,886
	12,812	12,811	12,812
Total Expenditures	12,812	12,811	12,812
Unencumbered Cash Balance, Dec. 31	0	0	0

		Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1		52,956	32,100	24,989
Cancelled Prior Year Encumbrances		0		
Receipts				
Charges for Services		128,599	140,000	140,000
Utility Hookup Fees		855	700	700
Late Charges		4,039	4,000	4,000
Refund/Reim. Expenses		102,217	100,000	100,000
Miscellaneous		382	0	0
Total Receipts		236,092	244,700	244,700
Resources Available		289,048	276,800	269,689
Expenditures				
Water Utility	Personal Services	52,076	51,000	63,000
	Contractual Services	13,624	11,000	12,000
	Materials and Supplies	9,535	11,000	12,000
	Capital Outlay	3,514	4,000	7,877
	Purchased Water	148,501	155,000	155,000
	Refunds/Reim. Expense	17	0	0
	Remittance	869	1,000	1,000
		228,136	233,000	250,877
Transfers Out	Transfer to General Fund	10,000	0	0
	Transfer to Bond and Int	12,812	12,811	12,812
	Transfer to Water Res	6,000	6,000	6,000
		28,812	18,811	18,812
Total Expenditures		256,948	251,811	269,689
Unencumbered Cash Balance, Dec. 31		32,100	24,989	0

		Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1		557	5,176	3,376
Cancelled Prior Year Encumbrances		0		
Receipts				
Charges for Services		41,468	42,000	42,000
Utility Hookup Fees		310	200	280
Total Receipts		41,778	42,200	42,280
Resources Available		42,335	47,376	45,656
Expenditures				
Sewer Utility	Personal Services	22,247	24,000	25,000
	Contractual Services	5,407	12,000	12,500
	Materials and Supplies	3,505	2,000	2,156
		31,159	38,000	39,656
Transfers Out	Transfer to Sewer Res	6,000	6,000	6,000
		6,000	6,000	6,000
Total Expenditures		37,159	44,000	45,656
Unencumbered Cash Balance, Dec. 31		5,176	3,376	0

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	9,546	143	797
Cancelled Prior Year Encumbrances	0		
Receipts			
Charges for Services	44,430	45,000	45,000
Total Receipts	44,430	45,000	45,000
Resources Available	53,976	45,143	45,797
Expenditures			
Trash Utility			
Personal Services	12,300	2,600	1,000
Contractual Services	39,669	40,000	40,000
Materials and Supplies	1,864	1,746	4,797
	53,833	44,346	45,797
Total Expenditures	53,833	44,346	45,797
Unencumbered Cash Balance, Dec. 31	143	797	0

City of Burden
WATER RESERVE FUND

State of Kansas
2016 Budget Form

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	11,000	17,000	22,500
Cancelled Prior Year Encumbrances	0		
Receipts			
Transfer from Water	6,000	6,000	6,000
Total Receipts	6,000	6,000	6,000
Resources Available	17,000	23,000	28,500
Expenditures			
Water Utility	0	500	28,500
Capital Outlay		500	28,500
Total Expenditures	0	500	28,500
Unencumbered Cash Balance, Dec. 31	17,000	22,500	0

City of Burden
SEWER RESERVE FUND

State of Kansas
2016 Budget Form

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	3,600	1,855	7,355
Cancelled Prior Year Encumbrances	0		
Receipts			
Refund/Reim. Expenses	5,343	0	0
Transfer from Sewer	6,000	6,000	6,000
Total Receipts	11,343	6,000	6,000
Resources Available	14,943	7,855	13,355
Expenditures			
Sewer Utility			
Contractual Services	249	0	0
Materials and Supplies	177	0	0
Capital Outlay	12,662	500	13,355
	13,088	500	13,355
Total Expenditures	13,088	500	13,355
Unencumbered Cash Balance, Dec. 31	1,855	7,355	0

PARK EQUIP RESERVE FUND

	Prior Year Actual 2014
Unencumbered Cash Balance, Jan. 1	14,116
Cancelled Prior Year Encumbrances	0
Receipts	
Gifts and Donations	5,973
Total Receipts	5,973
Resources Available	20,089
Expenditures	
Parks and Recreation	1,000
Contractual Services	13,632
Capital Outlay	14,632
Total Expenditures	14,632
Unencumbered Cash Balance, Dec. 31	5,457

	Prior Year Actual 2014
Unencumbered Cash Balance, Jan. 1	2,573
Cancelled Prior Year Encumbrances	0
Receipts	
Refund/Reim. Expenses	7,500
Transfer from Gen Fund	6,000
Total Receipts	13,500
Resources Available	16,073
Expenditures	
Equipment Reserve Capital Outlay	9,444
	9,444
Total Expenditures	9,444
Unencumbered Cash Balance, Dec. 31	6,629

	Prior Year Actual 2014
Unencumbered Cash Balance, Jan. 1	3,763
Cancelled Prior Year Encumbrances	0
Receipts	
	0
Total Receipts	
Resources Available	3,763
Expenditures	
Parks and Recreation Grant Disbursement	0
Total Expenditures	0
Unencumbered Cash Balance, Dec. 31	3,763

NOTICE OF HEARING 2016 Budget

The governing body of City of Burden will meet on the
24th day of August, 2015 at 6:30 pm at
401 N. Main St. for the purpose of hearing and answering objections of
taxpayers relating to the proposed use of all funds and the amount of 2015 ad valorem tax.
Detailed budget information is available at Burden City Hall
and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2016 Expenditures" and the "Amount of 2015 Ad Valorem Tax" establish
the maximum limits of the 2016 budget. The "Est Tax Rate" is subject to change
depending on the final assessed valuation. Tax rates are expressed in mills.

Fund	2014		2015		Proposed Budget 2016		
	Prior Year Actual Expenditures	Actual Tax Rate	Current Year Estimate of Expenditures	Actual Tax Rate	Expenditures	Amount of 2015 Ad Valorem Tax	Est Tax Rate
General Fund	241,318	86.685	242,451	85.289	254,892	127,853	89.016
SPECIAL HIGHWAY FUND	16,168		16,574		21,040	0	.000
BONDS AND INTEREST	12,812		12,811		12,812	0	.000
WATER FUND	256,948		251,811		269,689	0	.000
SEWER FUND	37,159		44,000		45,656	0	.000
TRASH FUND	53,833		44,346		45,797	0	.000
WATER RESERVE FUND	0		500		28,500	0	.000
SEWER RESERVE FUND	13,088		500		13,355	0	.000
PARK EQUIP RESERVE FUND	14,632		0		0	0	.000
EQUIPMENT RESERVE	9,444		0		0	0	.000
TRAIL GRANT FUND	0		0		0	0	.000
Totals	655,402	86.685	612,993	85.289	691,741	127,853	89.016
Less: Transfers	-40,812		30,811		30,812		
Net Expenditures	614,590		582,182		660,929		
Total Tax Levied	119,875		122,103				
Assessed Valuation		1,382,892		1,431,634		1,436,292	

Outstanding Indebtedness, January 1,

	2013	2014	2015
General Obligation Bonds	209,879	204,809	201,214
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	0	0	4,977
Other Debt	0	0	0
Total	209,879	204,809	206,191


Clerk

